REVENUE DEPARTMENT.

Circular No. 8111-8, *dated* 11—15*th February* 1910.

To—The Deputy Commissioners of Districts.

With reference to Article 99 of the Civil Account Code and the Comptroller's Circular No. 2089—T. A. D. I. 961, dated 23rd January 1907, the undersigned has the honor to observe that the certificate of the note of refund in the departmental accounts is being frequently recorded at the time the bill is prepared in the taluk or the district. This procedure is likely to prove inconvenient in case the refund is not ultimately sanctioned, and as the certificate is to the effect that the *order* of refund has been registered and noted against the original receipt entry (*vide* column 10 of the form for refund bills), the Account Office is of opinion that "the note can be made only after the refund is sanctioned by the Revenue Commissioner or other sanctioning authority as the case may be." The Deputy Commissioners are accordingly requested to arrange in future to have the note made and the certificate attested, after the refund is finally sanctioned and not at the time of the preparation of the bill.

A. RANGASWAMI IYENGAR,
Revenue Commissioner.